Your Offer in Compromise must include the following:

- Completed Offer in Compromise Application
- All required documentation to support the offer

Unless you have been otherwise directed, you must submit your offer to the collector assigned to your account. If your account is not assigned to a collector, please contact your local district office. For more specific information on the OIC process, you may contact the OIC Section at 916-322-7931.

Field Offices

City	Area Code	Number	City	Area Code	Number
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Bakersfield	661	395-2880	Salinas	831	443-3003
Culver City	310	342-1000	San Diego	619	525-4526
El Centro	760	352-3431	San Francisco	415	703-5400
Eureka	707	445-6500	San Jose	408	277-1231
Fresno	559	248-4219	San Marcos	760	510-5850
Kearny Mesa	858	636-3191	Santa Ana	714	558-4059
Laguna Hills	949	461-5711	Santa Rosa	707	576-2100
Norwalk	562	466-1694	Stockton	209	948-7720
Oakland	510	622-4100	Suisun City	707	428-2041
Rancho Mirage	760	346-8096	Torrance	310	516-4300
Redding	530	224-4729	Van Nuys	818	904-2300
Riverside	909	680-6400	Ventura	805	677-2700
Sacramento	916	227-6700	West Covina	626	480-7200

For Out-of-State Accounts

Centralized Collections: 916-445-3670

Special Taxes Department

Fuel Taxes Division: 916-322-9669 Toll-Free Phone: 888-324-2798 Excise Taxes Division: 800-400-7115 Phone: 916-324-2798 Environmental Fees: 916-323-9555 Fax: 916-323-3319

Property Taxes Department

Timber Tax Section: 916-445-6964 Private Railroad Car Tax: 916-327-2739

Customer and Taxpayer Services:

You can call our toll-free Information Center for answers to your general tax questions. Representatives are available to assist you Monday through Friday (except state holidays) from 8:00 a.m. to 5:00 p.m. (Pacific Time).

Toll-free number: 1-800-400-7115 Visit us on the Internet at http://www.boe.ca.gov

TDD service for the hearing impaired: From TDD phones: 1-800-735-2929

From voice phones: **1-800-735-2922**

Taxpayers' Rights Advocate